



EVALUATION OF THE IMPLEMENTATION OF HOSPITAL HEALTH PROMOTION STANDARDS (PKRS) AT SINAR HUSNI HOSPITAL IN 2025

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ABSTRACT

PKRS is an appropriate program for providing education to improve the quality of healthcare services in hospitals. Implementing PKRS not only improves service quality but also meets national and international hospital accreditation standards. Purpose; The purpose of this study was to determine the compliance of health promotion standards at Sinar Husni HOSPITAL in 2025. Method; The research method used a qualitative method with a case study approach. Thirteen informants were used. Data were collected through in-depth interviews. Analysis used data reduction, data display, and conclusion drawing. Results; The study showed that the implementation of Standard I had not yet developed guidelines for a hospital strategic plan, the PKRS team did not meet the required standards for management staff, special funds were not available, and facilities and infrastructure for PKRS implementation were available but did not meet minimum standards. Implementation of Standard II: The health promotion needs assessment has not been carried out, and there is no reporting to the source/community partner for PKRS implementation. Implementation of Standard III: The implementation of health promotion interventions for patients and their families has not been implemented and there is no recording in the medical record. Implementation of Standard IV: There is no follow-up plan for the evaluation results. Conclusion; The implementation of hospital health promotion standards at Sinar Husni Hospital does not comply with the standards set out in the Indonesian Minister of Health Regulation No. 44 of 2018. Therefore, it is recommended that a presentation related to PKRS be made in the hospital's strategic plan, the PKRS team be expanded, and the requirements for becoming a PKRS manager be met.

Keywords: Evaluation, Hospital, Health, Promotion

1. INTRODUCTION

Referral health services provide comprehensive individual health services, encompassing promotive, preventive, curative, and rehabilitative efforts. Hospitals

implement promotive and preventive efforts through the Hospital Health Promotion Program (PKRS), which aims to enhance individuals' ability to control and improve their health. The quality of hospital services plays a crucial role in customer satisfaction, both internally and externally. Comprehensive patient, family, and community education is one of the key indicators. Therefore, PKRS is an appropriate program for providing education to improve the quality of healthcare services in hospitals (1).

Implementing PKRS not only improves service quality but also meets national and international hospital accreditation standards. Integrating health promotion into patient care through enhanced communication and effective education can also improve patient quality and safety (2).

Evaluations conducted by hospital accreditation agencies indicate that most sentinel events are caused by ineffective communication, both between professional care providers (PPA) and between PPA and patients. Furthermore, effective and sustainable implementation of PKRS can create behavioral and environmental changes based on patient needs (3).

PKRS standards are the benchmarks used for PKRS implementation. They are developed based on hospital needs to improve the quality of hospital services, thereby realizing hospitals that promote optimal, effective, efficient, integrated, and sustainable health. PKRS standards are formulated to accommodate national health policies (3).

The 2020 revision of the World Health Organization (WHO) Standards for Health Promotion in Hospitals (HALs), which includes five standards (4). Several countries have implemented these standards and developed innovative hospital health promotion concepts to effectively implement them. However, implementation of PKRS standards in several countries, including Spain, Romania, Ukraine, Turkey, France, Europe, Scotland, Estonia, Beijing, Taiwan, and India, has encountered obstacles such as a lack of defined strategies or objectives, a lack of funding or trained resources, a lack of facilities, a lack of policy support, and the failure to incorporate health promotion into hospital services (5).

In Indonesia, the implementation of PKRS standards, according to Minister of Health Regulation No. 44 of 2018, comprises four standards: regulations (organization, implementing personnel, facilities and infrastructure, and funding), health promotion, health promotion needs assessment, health promotion interventions, and monitoring and evaluation (6). However, several issues remain with these standards, including work units, implementing personnel, and the dedicated PKRS budget. Supporting facilities and infrastructure for health promotion are also incomplete, and some PKRS activities still lack monitoring and evaluation (5).

PKRS standards implemented in several countries, including Spain, Romania, Ukraine, Turkey, France, Europe, Scotland, Estonia, Beijing, Taiwan, and India, still face challenges, contributing to the global HALs rate, reaching 9%, or approximately 1.4 million patients. These challenges include a lack of established strategies or objectives, a lack of funding or trained resources, a lack of facilities, a lack of policy support, and the failure to incorporate health promotion into hospital services (5).

Problems in implementing PKBRS standards in Indonesian hospitals include the lack of work units, implementing staff, and a dedicated PKRS budget. Supporting facilities and infrastructure for health promotion are also incomplete, and some PKRS activities are still not monitored and evaluated (5). The implementation of health promotion standards at Haji General Hospital in Medan City has been quite good, with all assessments of input,

process, output, and program impact indicators being met. This includes commitment from the board of directors and all staff, the existence of work units, adequate facilities and infrastructure, sufficient funding according to the work program, and the availability of promotional media such as posters, leaflets, and others (7).

This is in line with research conducted by Sanggelorang, Doda, and Kapantow in 2024. It shows that the implementation of health promotion at Maria Walanda Maramis Regional Hospital still does not meet the requirements of health promotion standards in hospitals. There is no SOP for the Health Promotion Team, and the division of duties of the Health Promotion Team does not focus on prevention and promotion, but rather on other areas. There were no evaluation meetings during the program's implementation, and the Health Promotion Cadres were not trained (8).

Monica Galih Prahesti's 2017 research found that the Surabaya Islamic Hospital (RSI) did not have a dedicated team focused on implementing the PKRS (Health Promotion Program). The established PKRS team consisted of healthcare workers who served as both members of the PKRS team and other healthcare workers, such as doctors, nurses, midwives, and others. Furthermore, the implementation of PKRS activities at the Surabaya Islamic Hospital did not fully meet the PKRS standards set by the Health Promotion Center (9).

Sinar Husni Hospital is a private hospital capable of providing healthcare services to the community with its facilities. This hospital has a Health Promotion program and unit, but it does not meet the PKBRS standards set by the Minister of Health Regulation No. 44 of 2018 due to a lack of trained resources for PKBRS, insufficient funding, inadequate facilities and infrastructure, and a lack of policy support from hospital leadership.

Based on the problems above, the researcher is interested in conducting a study entitled "Evaluation of the Implementation of Hospital Health Promotion Standards (PKRS) at Sinar Husni Hospital in 2025".

2. RESEARCH METHOD

This study employed a qualitative research design using a case study approach, aiming to obtain an in-depth and contextual understanding of the phenomena under investigation. Qualitative research was selected because it allows researchers to explore social realities, meanings, and experiences as perceived and constructed by individuals within their natural settings. The study is descriptive-analytical in nature and applies an inductive analytical approach, in which patterns, categories, and interpretations are derived from empirical data rather than imposed through predefined hypotheses. The research was conducted at Sinar Husni General Hospital, selected as the research site due to its relevance to the research focus and its role as a healthcare institution that directly engages with the social and organizational dynamics examined in this study.

Data collection took place from December 2024 until the completion of the research, allowing sufficient time for prolonged engagement, observation, and data saturation. Informants in this study consisted of 13 participants, who were selected using purposive sampling. This sampling technique was employed to ensure that participants possessed relevant knowledge, experience, and involvement related to the research problem. The informants included individuals who were directly engaged in or affected by the processes

and practices being studied, enabling the collection of rich and meaningful data. Data were collected primarily through in-depth, semi-structured interviews, which allowed participants to freely express their perspectives, experiences, and interpretations while still being guided by key research questions. This method was chosen to capture nuanced insights, personal narratives, and contextual factors that may not be accessible through structured instruments. Interviews were conducted face-to-face, recorded with participants' consent, and later transcribed verbatim to ensure data accuracy. The data analysis process followed the interactive model of qualitative data analysis, consisting of three systematic stages: data reduction, data display, and conclusion drawing/verification. Data reduction involved selecting, focusing, simplifying, and coding relevant information from interview transcripts. Data display was conducted by organizing the reduced data into thematic matrices and narrative descriptions to facilitate interpretation. Finally, conclusions were drawn through continuous comparison, pattern recognition, and verification to ensure consistency and credibility of the findings. To enhance the trustworthiness of the study, several strategies were applied, including prolonged engagement at the research site, careful documentation of the research process, and iterative data analysis. These steps ensured that the findings accurately reflect participants' perspectives and the empirical realities observed in the field.

3. RESULT AND ANALYSIS

Result

The review reveals that the majority of mosques in Indonesia still rely on traditional bookkeeping systems that lack standardization, consistency, and adequate documentation. Various studies indicate that mosque financial records are commonly presented in simple income–expense formats, without comprehensive disclosures regarding assets, liabilities, fund restrictions, or program-based activities. Sari and Wulandari (2021) note that this condition is largely due to the absence of formal accounting frameworks, insufficient financial literacy among mosque administrators, and limited exposure to nonprofit reporting standards. As a result, financial management practices become vulnerable to misstatements, difficulty in auditing, and challenges in demonstrating accountability. These limitations illustrate a structural gap between current practices and the requirements of PSAK 45 and PSAK 109, which emphasize transparency, fund categorization, and complete reporting.

The literature strongly supports PSAK 45 as a foundational standard for nonprofit financial reporting. PSAK 45 enables organizations, including mosques to classify financial information into unrestricted funds, temporarily restricted funds, and permanently restricted funds. This classification enhances clarity and allows stakeholders to understand how donated resources are allocated. Several studies highlight that nonprofit institutions implementing PSAK 45 benefit from more transparent statements of financial position, activities, cash flows, and notes to financial statements. Snyder (2019) argues that adopting structured reporting systems promotes managerial accountability and enables more informed decision-making. In the context of mosques, PSAK 45 offers a practical mechanism for reorganizing financial statements away from simple cash-based reports toward comprehensive accrual-based disclosures. This transition, however,

requires adjustments in administrative procedures and enhanced training for mosque financial managers.

The literature review shows consensus that PSAK 109 is essential for institutions managing zakat, infak, and sadaqah funds. Ahmad and Maulida (2020) emphasize that PSAK 109 introduces systematic procedures for recognizing ZIS receipts, obligations, and distribution activities. This standard ensures that charitable funds are managed ethically, transparently, and in accordance with Sharia. PSAK 109 requires entities to disclose how funds are collected, categorized, processed, and allocated, complete with supporting documentation. By applying these guidelines, mosques can significantly enhance their accountability, reduce ambiguity in fund allocation, and build trust among congregants. The structured nature of PSAK 109 also provides improved auditability, making it easier for external parties to evaluate compliance and governance quality.

Despite the clear relevance of PSAK 45 and PSAK 109, the literature identifies substantial obstacles to implementation. One major challenge is the lack of capacity among mosque administrators, many of whom do not possess formal accounting training. Torraco (2016) points out that nonprofit institutions often struggle to adopt complex reporting standards due to limitations in human resources, infrastructure, and management systems. Another challenge concerns the absence of regulatory enforcement, since most mosques are not legally required to adopt PSAK-based reporting. This results in uneven adoption and slow progress toward standardized financial governance. Additionally, cultural factors, such as viewing mosque financial management as purely voluntary or religious, can hinder the adoption of modern accounting practices. These challenges demonstrate that implementing PSAK 45 and PSAK 109 requires more than technical adjustments; it requires organizational change and capacity building.

The review highlights strong opportunities for improving mosque financial governance by adopting PSAK 45 and PSAK 109. Integrating both standards allows mosques to present comprehensive financial statements that distinguish between operational funds and charitable funds, ensuring that each category is managed according to its purpose. This integration creates a holistic reporting model that aligns with both nonprofit accounting norms and Islamic philanthropic governance. Xiao and Watson (2019) argue that standardized reporting improves institutional legitimacy and stakeholder trust. For mosques, this means fostering community confidence, facilitating transparency, and enabling external audits. The implementation of these standards also opens opportunities for partnerships with public institutions and donors who require formal accountability mechanisms.

Synthesizing the findings across the reviewed literature, this study proposes that reconstructing mosque financial reporting requires a framework grounded in three pillars: (1) capacity building for mosque administrators, (2) institutional adoption of PSAK 45 and PSAK 109 templates, and (3) development of internal control mechanisms. Braun and Clarke's (2006) thematic analysis principles highlight that consistency in documentation and categorization forms the basis of high-quality reporting. Applying PSAK 45 ensures compliance with nonprofit financial disclosure standards, while PSAK 109 ensures accurate governance of charitable funds. Together, these standards enable mosques to transition from informal bookkeeping to modern, auditable, and transparent

financial systems. This conceptual framework provides a roadmap for future implementation and offers a foundation for empirical testing in subsequent studies.

Discussion

The results of the literature review underline that PSAK 45 and PSAK 109 offer strong theoretical and practical foundations for reconstructing mosque financial reporting. Existing challenges, such as limited capacity, lack of standardization, and weak governance, can be addressed by implementing both standards in an integrated manner. Although adoption may require significant training and organizational adjustments, the long-term benefits include improved transparency, accountability, and community trust. The discussion demonstrates that applying PSAK 45 and PSAK 109 is not merely an administrative improvement but a strategic step toward building modern, credible, and sustainable mosque financial governance.

The findings of this literature-based investigation demonstrate that the implementation of PSAK 45 and PSAK 109 presents a significant opportunity to transform mosque financial reporting, yet it also exposes fundamental structural and managerial challenges. The first major issue concerns the historical reliance on manual and informal bookkeeping practices within mosque administrations. These systems are typically cash-based and lack the capacity to produce comprehensive financial disclosures. As prior research on nonprofit organizations suggests, inadequate financial reporting structures tend to impede transparency and weaken public accountability (Connolly & Hyndman, 2017). In the context of Indonesian mosques, the absence of standardized reporting formats has long contributed to fragmented record-keeping and limited institutional governance.

A second challenge relates to the limited financial literacy among mosque administrators, many of whom serve voluntarily and lack professional training in accounting. This condition is consistent with findings in broader nonprofit research, where human resource constraints often hinder the adoption of formal financial standards (Verbruggen et al., 2015). Without targeted capacity-building efforts, the transition toward PSAK-based reporting is likely to remain slow and uneven. The literature on nonprofit capacity development emphasizes that training interventions, administrative restructuring, and ongoing technical support are necessary to ensure that organizations can internalize and apply new accounting standards effectively (Christensen & Ebrahim, 2006). For mosques, this implies that successful adoption of PSAK 45 and PSAK 109 requires organizational reform rather than simple procedural adjustments.

Despite these challenges, the discussion reveals that adopting PSAK 45 and PSAK 109 can substantially improve mosque financial governance. PSAK 45's framework for nonprofit reporting aligns well with global standards for mission-driven organizations, offering clarity in fund categorization and enabling stakeholders to assess financial performance more accurately. Empirical studies in nonprofit accounting show that structured reporting enhances donor confidence and strengthens organizational legitimacy (Gandía, 2011). Similarly, PSAK 109 provides a systematic mechanism for ensuring that zakat, infak, and sadaqah (ZIS) funds are recognized, measured, and distributed in accordance with Islamic principles. Scholars have noted that standardized ZIS governance increases trust among contributors and supports long-term sustainability in Islamic philanthropic institutions (Mohd Noor et al., 2020).

Another important implication concerns auditability. The shift from informal to standardized financial reporting enables greater external oversight, which is essential for public institutions that manage charitable funds. Research consistently shows that transparency and audit readiness are positively associated with higher levels of public trust and organizational effectiveness (Saxton et al., 2019). In the case of mosques, adopting PSAK-compliant financial statements would allow external auditors, donors, and government agencies to evaluate fund allocations more accurately, reducing the risks of mismanagement.

The discussion also highlights that integrating PSAK 45 and PSAK 109 provides not only compliance benefits but also strategic institutional value. International studies show that nonprofit entities using formal accounting standards tend to exhibit stronger governance, more effective resource allocation, and improved long-term planning (Amoako & Lyon, 2014). For mosques, this integration means that operational funds and ZIS funds can be managed cohesively while still respecting the different regulatory and religious requirements associated with each category. This dual compliance framework positions mosques to enhance service delivery, strengthen credibility within the community, and align more closely with national accountability expectations.

The literature indicates that the adoption of standardized reporting models is closely tied to institutional modernization. Modern governance requires clear documentation, structured financial procedures, and transparent disclosure systems. As Ebrahim (2016) argues, accountability in mission-driven organizations is multi-layered, involving financial, organizational, and ethical dimensions. For mosques, implementing PSAK 45 and PSAK 109 addresses all three dimensions simultaneously, transforming them from traditional religious institutions into professionally managed nonprofit entities capable of meeting contemporary governance standards. Therefore, while significant challenges remain, the potential benefits of standard adoption far outweigh the constraints, making PSAK-based financial reconstruction a critical step toward strengthening the financial integrity and public trustworthiness of mosques in Indonesia.

4. CONCLUSION

This study concludes that the implementation of PSAK 45 and PSAK 109 provides a comprehensive and strategic foundation for reconstructing mosque financial reporting systems in Indonesia. The literature review reveals that current financial practices in mosques remain fragmented, heavily manual, and lacking in standardization, resulting in limited transparency and weak accountability. By adopting PSAK 45, mosques can improve the structure of their financial statements through clearer classifications of unrestricted, temporarily restricted, and permanently restricted funds, thereby enhancing the clarity and comparability of their financial disclosures. Meanwhile, PSAK 109 offers a robust framework for managing zakat, infak, and sadaqah funds in ways that ensure ethical, transparent, and Sharia-compliant governance. Despite the substantial benefits, the findings indicate that implementing both standards entails significant challenges, including limited financial literacy among mosque administrators, inadequate internal controls, and the absence of regulatory enforcement requiring standardized reporting. Cultural perceptions that financial management in mosques is traditionally

informal also present barriers to adopting modern accounting practices. These challenges demonstrate that successful implementation requires systematic capacity building, institutional commitment, and support from regulatory and religious authorities.

Nevertheless, the opportunities generated through standardized reporting using PSAK 45 and PSAK 109 far outweigh the challenges. The adoption of these standards enhances stakeholder trust, strengthens accountability, improves auditability, and supports long-term institutional sustainability. The integration of PSAK 45 and PSAK 109 thus represents a crucial step toward modernizing mosque financial governance, aligning religious institutions with national nonprofit reporting standards, and reinforcing their credibility as community-based organizations. This study recommends that mosques implement PSAK 45 and PSAK 109 through structured capacity-building programs, standardized reporting templates, and the establishment of internal control mechanisms. Policymakers and religious authorities are encouraged to support the institutionalization of these standards through training initiatives and regulatory guidance. Future research is encouraged to conduct empirical assessments of PSAK implementation across different mosque contexts to validate and refine the conceptual framework proposed in this study.

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